

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MARYLAND

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	No. _____
v.)	
)	
MELINA ALI,)	
)	
Respondent.)	

UNITED STATES' PETITION TO ENFORCE SUMMONS

The United States petitions this Court for an order enforcing, in part, the Internal Revenue Service's summons served on Respondent Melina Ali. In support of its petition, the United States avers as follows:

1. Jurisdiction over this matter is conferred upon the Court by 26 U.S.C. §§ 7402(b) and 7604(a) and 28 U.S.C. §§ 1340 and 1345.
2. Venue in this matter is proper, because Respondent resides in this District.
3. The proceeding is brought at the request of the Chief Counsel, Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States.
4. Gladys Brimage is a duly commissioned Revenue Agent with the IRS, employed in the Special Enforcement Program of the Internal Revenue Service. In her capacity as a Revenue Agent, Ms. Brimage is authorized to issue IRS summonses pursuant to 26 U.S.C. § 7602, 26 C.F.R. § 301.7602-1, 26 C.F.R. § 301.7601-1T and Internal

Revenue Service Delegation Order No. 4 (As revised). (*See* Decl. of Gladys Brimage ¶ 4 (attached hereto).)

5. Revenue Agent Brimage is conducting an investigation of Ms. Melina Ali's income tax liability for the 2004-2011 tax years. (Brimage Decl. ¶ 3.) The IRS is also investigating whether the Respondent should be assessed with penalties under 31 U.S.C. § 5314 (failure to file a Report of Foreign Bank Account ("FBAR") for the 2004-2011 tax years), or 26 U.S.C. § 6677 (failure to file Forms 5471, 3520, and 3520A for the 2004-2011 tax years). (*Id.*)

6. Pursuant to the above-described investigation, on April 26, 2013, Revenue Agent Brimage issued an IRS administrative summons to Respondent directing her to produce documents for examination and appear for testimony on June 3, 2013. (Brimage Decl. ¶ 5; Ex. 1.)

7. The summons directed Respondent to appear and to give testimony and produce for examination certain records as described in the summons. (Ex. 1.)

8. Revenue Agent Brimage served an attested copy of the summons on Respondent on April 26, 2013, by leaving it at her last and usual place of abode, pursuant to 26 U.S.C. § 7603(a). (Brimage Decl. ¶ 6.)

9. Respondent appeared on June 3, 2013, but refused to comply with the summons. (Brimage Decl. ¶ 7.) She asserted the fifth amendment privilege and refused to produce the records sought in the summons or answer questions. (*Id.*)

10. Respondent's refusal to comply with the summons continues to date. (Brimage Decl. ¶ 8.)

11. The petition only seeks to compel Respondent to comply with and obey the IRS summons by responding to Items 1(a)-(h), 2(a)-(b), 3(a)-(i), 6(a)-(c), and 9(a) in the summons and appearing to offer testimony.¹

12. The testimony, books, records, paper and/or other data sought in Items 1(a)-(h), 2(a)-(b), 3(a)-(i), 6(a)-(b), and 9(a) of the summons are relevant to the IRS's investigation. (Brimage Decl. ¶ 12.)

13. The testimony and documents described in the summons are not already in the possession of the IRS. (Brimage Decl. ¶ 9.)

14. All administrative steps required by the Internal Revenue Code for the issuance of the IRS summons have been followed. (Brimage Decl. ¶ 10.)

15. No Justice Department referral is in effect within the meaning of 26 U.S.C. § 7602(d)(2) with respect to Respondent for the years under investigation. (Brimage Decl. ¶ 11.)

WHEREFORE, the United States respectfully prays as follows:

A. That this Court enter an order directing Respondent to show cause in writing, if any, why she should not comply with and obey the aforementioned IRS summons by responding to Items 1(a)-(h), 2(a)-(b), 3(a)-(i), 6(a)-(b), and 9(a) of the Summons and appearing to offer testimony;

¹ Given Respondent's blanket Fifth Amendment privilege assertion, the United States is not currently seeking to enforce Items 1(i), 2(c), 3(j), 4, 5, 6(c)-(e), 7-8, and 9(b)-(q) of the Summons. The United States reserves its right to seek the enforcement of the remainder of the Summons at a future date.

B. That this Court enter an order directing Respondent to fully obey the subject summons, by ordering the attendance, testimony, and production required and called for by Items 1(a)-(h), 2(a)-(b), 3(a)-(i), 6(a)-(b), and 9(a) of the summons, at such time and place as may be set by Revenue Agent Brimage, or any other proper officer or employee of the IRS;

C. That the United States recover its costs incurred in maintaining this proceeding; and

D. That the Court grant such other and further relief as the Court deems proper or justice may require.

Date: November 14, 2013.

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